Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Funds

For The Year Ended December 31, 2006

	General	Roads	Capital Facilities Plan
Revenues			
Taxes	\$ 17,236,512	\$ 9,353,281	\$ 2,134,090
Licenses & Permits	23,816	37,685	-
Intergovernmental	5,692,271	8,889,816	-
Charges for Services	2,603,786	976,693	-
Fines & Forfeits	1,577,824		-
Miscellaneous	3,330,331	161,512	192,869
Total Revenues	30,464,540	19,418,987	2,326,959
Expenditures			
Current:			
General Government Services	11,458,827	-	224,527
Security of Persons & Property	14,292,903	-	
Physical Environment	530,928	1,150,152	_
Transportation	-	12,898,131	-
Economic Environment	18,000	-	-
Mental & Physical Health	230,519	-	-
Culture & Recreation	139,823	-	-
Debt Service:	•		
Principal	-	-	-
Interest & Other Debt Service	<u>-</u>	2,502	-
Capital Outlays	55,303	4,671,303	3,130,050
Total Expenditures	26,726,303	18,722,088	3,354,577
Excess of Revenues Over (Under)			
Expenditures	3,738,237	696,899	(1,027,618)
Other Financing Sources/(Uses)			
Proceeds from Sale of Capital Assets	2,015,692	2,705,919	-
Transfers-In	141,473	-	1,550,725
Transfers-Out	(4,133,349)	(16,087)	(2,078,216)
Total Other Financing Sources/(Uses)	(1,976,184)	2,689,832	(527,491)
- (B 00) F: (0 ///)			
Excess of Revenues & Other Financing Sources/(Uses)	1 700 050	0.000.704	(4 FFF 400)
Over (Under) Expenditures	1,762,053	3,386,731	(1,555,109)
Fund Balance as of January 1	14,079,735	6,786,032	6,371,757
Fund Balance as of December 31	\$ 15,841,788	\$ 10,172,763	\$ 4,816,648

See Accompanying Notes to Financial Statements

Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Funds

For The Year Ended December 31, 2006

Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) (4,066,030) (658,512) Other Financing Sources/(Uses) (4,066,030) (658,512) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205		Other Governmental Funds	Total Governmental Funds
Licenses & Permits			
Intergovernmental	·		
Charges for Services 2,871,970 6,452,449 Fines & Forfeits 29,118 1,606,942 Miscellaneous 1,402,727 5,087,439 Total Revenues 14,105,206 66,315,692 Expenditures Current: Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 17,870,003 17,870,003 17,870,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 4,775,164 4,775,164 4,775,164 4,775,164 4,775,164 4,89,331 Quiture & Recreation 1,555,810 1,695,633 Debt Service: 750,000 750,000 750,000 750,000 1,062,540 Agrital Outlays 943,216 8,799,872 Agrital Outlays 943,216 8,799,872 Agrital Outlays 66,974,204 Agrital Outlays 4,066,030 (658,512) 66,974,204 Excess of Revenues Over (Under) 4,4627 4,766,238 7,772 7,772 7,772 4,766,238 7,772 7,772 7,772 <			
Fines & Forfeits 29,118 1,606,942 Miscellaneous 1,402,727 5,087,439 Total Revenues 14,105,206 66,315,692 Expenditures Current: General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: 750,000 750,000 Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-Out (246,096) (6,473,748		, ,	, ,
Miscellaneous 1,402,727 5,087,439 Total Revenues 14,105,206 66,315,692 Expenditures Current: General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: 1,060,038 1,062,540 Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures (4,066,030) (658,512 Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) <td></td> <td>, ,</td> <td>, ,</td>		, ,	, ,
Total Revenues 14,105,206 66,315,692 Expenditures Current: General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512 Other Financing Sources/(Uses) 4,335,029 6,027,227 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717		,	, ,
Expenditures Current: General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 4,335,029 6,027,227 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205 Over (Under) Expenditures 67,530 3,661,20			
Current: General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) 4,066,030 (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	Total Revenues	14,105,206	66,315,692
General Government Services 468,278 12,151,632 Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205			
Security of Persons & Property 4,061,292 18,354,195 Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Excess of Revenues Over (Under) 4,366,030 (658,512) Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205		468.278	12.151.632
Physical Environment 105,923 1,787,003 Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205		,	
Transportation 10,203 12,908,334 Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205			
Economic Environment 4,757,164 4,775,164 Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 4,360,030 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	· · · · · · · · · · · · · · · · · · ·	,	, ,
Mental & Physical Health 4,459,312 4,689,831 Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures 67,530 3,661,205		4,757,164	
Culture & Recreation 1,555,810 1,695,633 Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205		4,459,312	4,689,831
Debt Service: Principal 750,000 750,000 Interest & Other Debt Service 1,060,038 1,062,540 Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	•	1,555,810	1,695,633
Interest & Other Debt Service	Debt Service:		, ,
Capital Outlays 943,216 8,799,872 Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) (4,066,030) (658,512) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	Principal	750,000	750,000
Total Expenditures 18,171,236 66,974,204 Excess of Revenues Over (Under) (4,066,030) (658,512) Other Financing Sources/(Uses) (4,066,030) (658,512) Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	Interest & Other Debt Service	1,060,038	1,062,540
Excess of Revenues Over (Under) Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) 44,627 4,766,238 Proceeds from Sale of Capital Assets 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	Capital Outlays	943,216	8,799,872
Expenditures (4,066,030) (658,512) Other Financing Sources/(Uses) **Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	Total Expenditures	18,171,236	66,974,204
Proceeds from Sale of Capital Assets 44,627 4,766,238 Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	, , , ,	(4,066,030)	(658,512)
Transfers-In 4,335,029 6,027,227 Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205 Over (Under) Expenditures 67,530 3,661,205			
Transfers-Out (246,096) (6,473,748) Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) 67,530 3,661,205	· · · · · · · · · · · · · · · · · · ·		
Total Other Financing Sources/(Uses) 4,133,560 4,319,717 Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures 67,530 3,661,205			
Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures 67,530 3,661,205			
Over (Under) Expenditures 67,530 3,661,205	Total Other Financing Sources/(Uses)	4,133,560	4,319,717
	• • • • • • • • • • • • • • • • • • • •	67.500	2 661 205
Fund Polance on of January 1	Over (Under) Expenditures	67,530	3,001,205
FUND DAIANCE AS OF JANUARY I 12 MU 445 39 845 469	Fund Balance as of January 1	12,607,945	39,845,469
		, ,	\$ 43,506,674

See Accompanying Notes to Financial Statements